



All India Federation of Tax Practitioners

(Indirect Tax (GST) Representation Committee)

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Date.....

Date: 22.10.2020

To,

The Finance Minister
Ministry of Finance,
Govt. of India, North Block,
New Delhi - 110001

Hon'ble Madam,

Sub: Representation for extension of due date for submission of GSTR-9,
GSTR-9A and GSTR-9C for F.Y.2018-19

All India Federation of Tax Practitioners, having registered office at Mumbai is an Apex Body of Tax Practitioners being Advocates, Chartered Accountants and Tax Practitioners having more than nine thousand members across the Country practicing before the Income-tax Appellate Tribunal. Sales Tax Appellate Tribunal and GST Appellate Authorities having Benches and jurisdiction in various parts of India. I am proud to say, many Senior Advocates and Senior Councils of various High Courts and the Supreme Court are our members and till date more than seven members of our Association have been elevated as Judges of various High Courts. The object of the AIFTP is to take up various causes and act as a conduit and facilitator amongst the Tax Practitioners, Revenue Authorities, the Central Government and the Members of the Hon'ble Appellate Tribunals, High Courts and the other cogs in the wheels of dispensation of Justice in the fields of tax jurisprudence and to identify and overcome the impediments that may hamper the proper and effective functioning of the provisions of law. We have in the past taken up various issues and have made numerous representations across various fora for the mutual benefit of both general public and the Revenue Authorities. AIFTP functions through five zones namely East, West, South, North and Central.

AIFTP has played pivotal role in representing before the highest authorities. The recent example would be key note address by The CBDT Chairman Shri P C Mody Ji in our first virtual tax Conference along with his two top officials, Dr Pushpinder Punia, Principle CCIT. NeAc and Shri Kamlesh Vashney, JCTPL, CBDT on 22nd Sept, 2020 on the subject of Faceless

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assessments. Today at 11 am, e book on faceless assessment was released at the hands of Hon'ble Chairman in the presence of our National president and other Office bearers.

Hon'ble P C Mody Ji has appreciated the role played by AIFTP.

The Indirect Tax Representation Committee of AIFTP has submitted various suggestions on GST Law since its inception and many of these suggestions have been accepted from time to time.

REPRESENTATION

1. Sec. 44 of the CGST Act, 2017 read with Rule 80 provides the mechanism for filing annual returns. For the FY 2018-19 it is optional for registered person having turnover less than R.2 Crores. The Annual Return needs to be filed in Form GSTR-9. **Thus it allows 9 months time from the end of each financial year.**
2. Every registered person whose aggregate turnover exceeds Rs.5 crores for FY 2018-19 should get his accounts audited and furnish copy of audited accounts and a Reconciliation Statement in GSTR - 9C by 31st Day of December following the end of the Financial Year.
3. Vide order dated 24/03/2020 issued by Government of India under the Disaster Management Act, 2005 several advisories have been issued to the State and Union Territories. Complete lockdown for a period of 21 days from 21st March, 2020 was declared to prevent the spread of Covid-19. On 14/04/2020 Government extended the lockdown up to 3rd May 2020. In places like Maharashtra the complete lockdown was extended up to 8th June 2020.
4. All Private and Public offices, public movement, air-ways, railways and other modes of transport were shut down.
5. On 1st May, 2020 Government extended the Lockdown measures up to 17/05/2020 on worst affected areas like Mumbai etc.
6. Taking into consideration the above issues Government of India extended the time limit of GST compliances from time to time.

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7. Due to various technical problems faced by the taxpayers on account of faulty GSTR-9 utility made available on GSTN Portal followed by many clarification for time to time, the due date for filing of Annual Return for FY 2017-18 was extended up to 31st Jan, 2020. For this reason, the time limit for filing of Annual Return for FY 2018-19 had to be extended by the Govt. for their own reasons up to 31st Mar, 2020 vide order dated 14/11/2019.

8. That vide order dated 23/03/2020, 05/05/2020 and 30/09/2020, the due date of GSTR-9 and GSTR-9C was extended up to 30th Sept, 2020 and up to 31st Oct, 2020 due to the reason of Corona Pandemic in the country.

9. Please appreciate that AIFTP vide Representation dated 28/05/2020 represented following issues for your consideration:

Forms GSTR-9 and GSTR-9C available on GSTN portal have not been suitably amended to capture following information:

a. Adjustments for ITC and outward tax liability relating to F.Y. 2017-18 made in GSTR-3B of F.Y. 2018-19 and also reported in GSTR-9 of F.Y. 2017-18 in Table No.10, 11, 12, and 13 must find place in GSTR-9 of F.Y. 2018-19 in order to arrive at total turnover and ITC for the F.Y. 2018-19. But there is no table for such reporting in the existing form available on GSTN portal.

Likewise, in table 8 of GSTR-9 for reconciliation of ITC as per GSTR-2A, a separate row to show adjustment of ITC of F.Y. 2017-18 made in F.Y. 2018-19 be provided to arrive at total amount of ITC for F.Y. 2018-19 claimed by the taxpayer.

b. Form GSTR-9 for F.Y. 2018-19 does not provide the table to show RCM liability paid in F.Y. 2018-19 for earlier period or for current year paid in F.Y. 2019-20. The same needs to be provided to capture this information.

c. In existing forms, no table is provided to show tax paid through DRC-03, the same needs to be provided in GSTR-9 and GSTR-9C.





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We, therefore, represented to amend respective forms and make the revised utility available on GSTN portal. Thereafter, minimum four months time be allowed to the taxpayer to upload the same. Further, due to present national lockdown in the country, time left with the businesses and their professionals has been reduced to prepare and file such forms. We, therefore, represented to extend the due date up to 31.12.2020.

Further, our past experience shows that GSTN provides the final utility to up load various forms at the eleventh hour, just few days before the due date fixed for filing the said forms leaving very little time with the taxpayers to file the same causing undue pressure on the taxpayers and their professionals.

We, had represented that sufficient time should be provided to the taxpayers and the professionals to upload the forms after final utility is made available on the portal and no change of any sort should be allowed thereafter. In case any change is necessary, the due date must be suitably extended by the tax authorities suo moto without awaiting any request from the taxpayers.

10. That our above representation was considered by CBIC and clarification was given through a press release only on 09/10/2020 that figures auto-populated in GSTR-9 Table 4, 5, 6, and 7 may be adjusted for turnover and ITC declared for F.Y. 2017-18 in GSTR-9 in row 10, 11, 12 and 13. However, other issues were not dealt with and due date of 31.10.2020 was extended.

Kindly appreciate that clarification has been given by CBIC on 09/10/2020 after a gap of 4 Months from the date of submission of our representation dated 28/05/2020.

Professionals and Taxpayers need some time to understand the same, and intimate to their support staff, thereafter the same will be acted upon. Only 19 working days are left with the Professionals and taxpayers to finalise GSTR-9 and 9C and to upload the same which is highly unfair and it is practically difficult rather impossible looking at the present ground realities in the Country. The public transport has not started in full strength, there are multiple MHA restrictions for reopening also. The support staff is not available to both Tax professionals and Tax payers.





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11. Courts have in past advised the Govt. that the due dates for filing of returns should be suo moto extended if utility is not provided at the appropriate time. GSTR-9 utility for F.Y. 2018-19 was provided on GSTN portal on 09.02.2020 and accordingly 9 months time thereafter should have been provided to the Taxpayer i.e. by 09.11.2020. Taking into consideration the lockdown period due to Corona for approximately 2 months during which the entire business and profession was locked, the due date for filing GSTR-9 should have been extended up to 09.01.2021.

However we represent to extend the due date up to 31.12.2020 only.

12. That from 16th Oct – 20th Oct, 2020 the GSTN portal was working very slowly and at times not working at all giving a message “you may retry the web page now and perform the activity again” and also was getting logged out automatically while opening any table in the return forms. “GST Tech” also confirmed the same in its tweet dated 20.10.2020 at 3:29 PM acknowledging such complaints received.

That on 15.10.2020 for full day GSTN portal was put under maintenance due to which professionals and tax payers couldn't file any return.

13. We would also like to place on record that Hon'ble Supreme Court has taken suo moto cognizance of the situation arising out of the challenge faced by the country on account of Covid 19 and resultant difficulties that may be faced by litigants and professionals across the country, passed an order pertaining to law of limitation extending the period of limitation from 15th March, 2020 till further orders (no order passed yet).

14. It is further submitted that Corona cases continue to be on a rise and limited/scaled down operations of various transport services including Metro has rendered the staff unable to attend the offices both for taxpayers as well as the professionals. The offices, thus, are operating partially & in those offices also whenever any staff or Prop/Partner/Director of the business or professional is affected by Corona, the office has to close down and the affected persons are to go for Quarantine affecting the working of the offices of the businesses as

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well as of the professionals. This has happened in case of many professional of AIFTP practicing GST and their clients.

15. The purpose of Audit under GST was to get the first hand scrutiny by the Auditors. The tax Professionals are trying to work mostly online but still the staff of the businesses and staff of the professionals and even the CAs themselves had to visit the place of work for verifying the correctness of the claims, to check original documents for completing effective GST audit. Although there are possibilities of them getting affected by Corona in spite of using masks and maintaining social distancing and sanitizing the hands as per advisory of Govt. of India. Hence they are still working at the risk of their lives.

In spite of all the above difficulties, the members of AIFTP and their staff are working very hard day and night, to meet various deadlines under GST. Yet the Industry, Trade and the Professional service providers are finding it extremely difficult, due to shortage of staff and coincidence of GST Audit and Income Tax Audit and other GST compliances during the month of October, to prepare and submit GSTR-9, 9A and 9C by 31st October 2020.

We humbly request Hon'ble Madam, to kindly consider the above representation in right perspective latest by 26th Oct, 2020 and extend the due date up to 31st Dec, 2020 in the interest of all professionals and businesses who are ultimately working for the economic development of the country and trying to cope with difficult times of corona pandemic. We request you to kindly declare the same well in advance so that the last minute panic is avoided.

With highest regards,

For All India Federation of Tax Practitioners

Mrs Nikita R Badheka
(National President)

CA H.L.Madan - Chairman
(Indirect Tax Representation Committee)
(M: 9312238908)

cc to

1. The Chairman CBIC - North Block
2. P. Commissioner (GST) - Delhi
3. The GST Council - Jaipur



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